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Free File Program Assessment Final Report - Appendix B: External Program Review Crosswalk

Recommendation Category		IRS/AC Recommendations (Publication 516 (1-2018) Coding Number 7182A, dated Nov. 2018)	Taxpayer Advocate Service (2019 Annual Report to Congress – Volume 1)	MTRR Findings	MTRR Recommendations
Goals, Objectives, Performance Metrics		Review and develop short- and long-term goals, objectives and performance metrics for the Free File program specifying what the IRS wants to accomplish through the program and the removal of the MOU. Develop metrics for increased oversight of the Free File program and for FFA Members' compliance with the MOU.	Develop a workable goal for the Free File program, including targeted-use percentages, prior to entering into a new agreement with Free File, Inc.	The IRS and FFA have not revisited the objectives of the program since its inception. The objective (outlined in the MOU) are outdated and don't reflect leadership's current view of program success.	MTRR recommends that IRS leadership, in collaboration with the FFA, define new program objectives and create metrics to determine the Program Office's performance against those objectives. Recognizing that the IRS and FFA will need to negotiate any formal changes to joint program objectives, MTRR recommends that IRS develop internal objectives and metrics that reflect its own priorities. While a agreement between the IRS and FFA would be the ideal, establishing priorities into objectives and metrics should not be contingent on that agreement.
				The program objective of providing the "same for free use filing for 70 percent of the population has been met. The e-filing objective has been met. No other metrics currently exist by which the program office can measure its performance.	For example, "according to IRS leadership, its focus for free file is less about target number of participants, and more about maximizing awareness to ensure people recognize it is a choice."
Program Management		Develop more robust processes for review key best practices of the FFA and its members, including the filing process, and actively seeking on FFA Member website during the filing season, including more importantly, logging in as a taxpayer and going through the filing process on actual FFA Member 17183 The website.	Because the Free File program is a PPP and not a paid contractual relationship, a must work collaboratively with industry on oversight of the program	There appears to be little understanding that the Free File program is unlike other IRS programs in that it is a Public/Private partnership and as such, IRS does not have complete control or oversight.	MTRR recommends that a health assessment of the PPP become part of the overall metrics for the Free File program, using a generally accepted framework provided by external sources, such as that used by MTRR in this assessment.
		Expand the annual audit requirements of FFA Members with a process that is more robust and consistent with the IRS' own audit process. The IRS/AC understands that the FFA currently engages a private sector auditor to review FFA Members' compliance with the terms and conditions of the program. However, the IRS/AC also understands that this auditor's review and findings are not shared with the IRS. Consensus of the public.	IRS's e-filing agency/governance of the Free File program effectively allows the program to fulfill the IRS's currently articulated goals for the program.	MTRR further recommends that the IRS Free File Program Office incorporate taking point addressing the unique nature of the PPP in terms of joint governance and the value a PPP provides to all partners as central themes when addressing at risk or publicly discussing the program to help address this lack of awareness.	MTRR recommends that the IRS govt home page, percentage of select keyword searches that bring taxpayers to the IRS.gov landing page, etc.)
IRS General Website Changes		Increase communication on the IRS website to clarify when a taxpayer is leaving the IRS website and being sent to the landing page of FFA Members' Free File website.	While the program office does not have updated, measurable objective for internal agency performance, its shared oversight of member compliance actively follows the provisions of the MOU and meets joint program objectives.	A complete list of recommendations to improve usability and the user experience on IRS.gov is provided in the Taxpayer Experience Results Report (Appendix O) and taxpayer journey supplemental materials (Appendix Y) While usability-specific, these recommendations complement the program-level recommendations above and do not imply repetition.	Recommendations include, but are not limited to: <ul style="list-style-type: none">• Standardize how Free File is referenced on IRS platforms and communications• Ensure that taxpayers understand that determining eligibility for a software offer is ultimately their responsibility• Recommend best practices to increase usability of members' tax preparation software systems• Conduct research on the usability taxpayer access and use of the Free File system• Consider research on Free File awareness, including self-identifying demographic groups' awareness• Consider research on the usability of the EITC, including the IRS' current efforts to improve the EITC• If the IRS stated on the Free File site that all taxpayers eligible for EITC are eligible for Free File, the question could be removed from the tool
		(with) increase visibility on the IRS website for Free File options, including after April 15. The necessary visibility should include reference not just to the software but also to the IRS' own e-filing process, including the Volunteer Income Assistance (VITA) program.	MTRR conducted a completed heuristic assessment of the Free File website and members' website, and a usability assessment of all key users. Both assessments found that improvements could be made to improve the user experience (See Section 5 of Free File Program Assessment Final Report).	Overaid on the landing page, the software offer descriptions and Lookup Tool appear intimidating and overwhelming. The landing page and Software Offers page are vocabulary, difficult to scan, use unutilized space and does not clearly present the value of the program. The call to action is hidden below the fold and clicking on the button does not start the filing process for users. The eye is drawn equally to "Start Free File Now" and "Start Filable Forms Now", and the two are not visually presented as it is rather than as options to compare. The eye is drawn equally to "Start Free File Now" and "Start Filable Forms Now", and the two are not visually presented as it is rather than as options to compare.	MTRR recommends that IRS leadership, in collaboration with the FFA, define new program objectives and create metrics to determine the Program Office's performance against those objectives. Recognizing that the IRS and FFA will need to negotiate any formal changes to joint program objectives, MTRR recommends that IRS develop internal objectives and metrics that reflect its own priorities. While a agreement between the IRS and FFA would be the ideal, establishing priorities into objectives and metrics should not be contingent on that agreement.
Lookup Tool		Create additional questions on the IRS Free File landing page, "Software" and "Lookup Tool," to more precisely ascertain taxpayers' eligibility for each FFA Member's Free File offering and help avoid situations where taxpayers are not eligible for an offering process only to find out they do not qualify for the 80% filing.	Redesign the Free File Software Lookup Tool to better direct taxpayers to software providers that best meet their circumstances.	See above	See above
		Explore the benefits of mandating that FFA Members offer free alternatives for all users, either with the FFA Member or a free state e-filing alternative. Also capture the potential inputs such a mandate might have on Member participation.	Provide Free File Filable Forms and Software options for English in a Second language	The FFA is obligated to provide Free File to eligible taxpayers through multi-state commercial sites used that, when taken in aggregate, these services are offered to the lowest 70 percent of the taxpayer population, calculated using ACP. Moreover, the MOU require that each company must offer services to at least 10 percent of total eligible taxpayers, but is no more than 50 percent of taxpayers (10/50 rule) – a requirement so to avoid the program that the multiple providers.	MTRR recommends that the IRS govt home page, percentage of select keyword searches that bring taxpayers to the IRS.gov landing page, etc.)
Free File Program Offers			Allow Free File Members to provide services to all taxpayers as a part of its own operating agreement instead of capping the percentage of eligible taxpayers each software provider can cover.	While the 10/50 rule has been and may continue to be beneficial to FFA members to ensure equity, it's possible that it has overlaid its usefulness. MTRR did not have adequate time to do an analysis of how the 10/50 rule impacts free file return. However, from a taxpayer perspective, the different company offerings create confusion as a taxpayer navigates the various choices.	MTRR recommends the partnership conduct an analysis study of the 10/50 rule. This could include a market study of the members to help understand the economic incentive a small job to determine the business impact of removing the rule, a consideration of whether offering rules for the two large companies would benefit or create inequity, and/or an in-depth data analysis of how the different offerings have impacted members' free file numbers.
					Even if the rule is not changed, MTRR recommends simplifying the display of members' offerings to reduce taxpayer confusion.

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